



▲ RETURN FOR MONTH OF \_\_\_\_\_ YEAR \_\_\_\_\_

▲ PERMIT NO: \_\_\_\_\_

NAME: \_\_\_\_\_

**ADDRESS:**

FOR OFFICE USE ONLY

Postmark Date: ▲

Audit Period:

MAIL THIS FORM TO:

Iowa Department of Revenue

PO Box 10472

Des Moines IA 50306-0472

FOR ASSISTANCE, CALL: 515-281-6134

**Only approved brands** of cigarettes may be sold in Iowa. Any product not on the list is contraband.

Go to [www.state.ia.us/tax/business/CigTobIndex.html](http://www.state.ia.us/tax/business/CigTobIndex.html)

## SECTION I. IOWA REVENUE PURCHASED FOR THE MONTH

Date	Cigarette Stamps		Total Order in Dollars and Cents with No Discount	
	Packs of 20	Packs of 25	Packs of 20	Packs of 25
TOTALS:				

**Cigarette reports** and all supporting documentation are required to be maintained for five years.

To Section II line 2 under Iowa

## SECTION II. REVENUE STAMPS SUMMARY

▲ lowa

▲ lowa

▲ Totals

▲ Totals

TOTAL STAMPS  
FOR PACKS OF  
20's                      25's

1. Beginning inventory (prior month's ending inventory unaffixed stamps) ▲								1.
2. Add purchases this month (from Section I) ▲								2.
3. Subtotal								3.
4. Less ending inventory (this month's unaffixed stamps)▲								4.
5. Balance (revenue stamps used this month) (A)								5.

### SECTION III. CIGARETTE PACKS SUMMARY

SECTION III. CIGARETTE PACKS SUMMARY	Packs of 20's and Little Cigars	Packs of 25's	Total
1. Beginning inventory (prior month's unstamped packs) ▲			
2. Add purchases this month ▲			
3. Subtotal: Add lines 1 and 2			
4. Less ending inventory this month (unstamped packs) ▲			
5. Subtotal: Line 3 less line 4			
6. Less little cigars sold out of state this month ▲			
7. Balance: Line 5 less line 6 (B)			
8. Stamped packs returned to manufacturer ▲			

NOTE:  
If (A) totals do  
NOT equal (B)  
totals,  
attach an  
explanation.

I declare that I have examined this report and to the best of my knowledge and belief, it is a true, correct and complete report.

Signature of Permittee or Officer: \_\_\_\_\_ Telephone Number: \_\_\_\_\_

Title of Officer: \_\_\_\_\_ Date: \_\_\_\_\_ 70-017a (02/07/12)

**SECTION II. REVENUE SUMMARY**  
**Out of State Only**

	▲ Iowa	▲ Iowa	▲ Totals	▲ Totals	TOTAL STAMPS	
	20's	25's	(out of state)	(out of state)	FOR PACKS OF	
			20's	25's	20's	25's
1. Beginning inventory (prior month's ending inventory unaffixed stamps) ▲						1.
2. Add purchases this month (from Section I) ▲						2.
3. Subtotal						3.
4. Less ending inventory (this month's unaffixed stamps)▲						4.
5. Balance (revenue stamps used this month) (A)						5.

**SECTION II. REVENUE SUMMARY**  
**Out of State Only**

	▲ Iowa	▲ Iowa	▲ Totals	▲ Totals	TOTAL STAMPS	
	20's	25's	(out of state)	(out of state)	FOR PACKS OF	
			20's	25's	20's	25's
1. Beginning inventory (prior month's ending inventory unaffixed stamps) ▲						1.
2. Add purchases this month (from Section I) ▲						2.
3. Subtotal						3.
4. Less ending inventory (this month's unaffixed stamps)▲						4.
5. Balance (revenue stamps used this month) (A)						5.

**SECTION II. REVENUE SUMMARY**  
**Out of State Only**

	▲ Iowa	▲ Iowa	▲ Totals	▲ Totals	TOTAL STAMPS	
	20's	25's	(out of state)	(out of state)	FOR PACKS OF	
			20's	25's	20's	25's
1. Beginning inventory (prior month's ending inventory unaffixed stamps) ▲						1.
2. Add purchases this month (from Section I) ▲						2.
3. Subtotal						3.
4. Less ending inventory (this month's unaffixed stamps)▲						4.
5. Balance (revenue stamps used this month) (A)						5.

All of the above states should be combined and entered in Section II on the front side of this form under the columns "Totals (out of state)" for 20's and 25's.

## FILING INSTRUCTIONS

### Report Requirements:

The report must cover the period from the first day of the month to the last day of the month to be considered complete. If merchandise has been returned to the factory unstamped, a credit will be allowed only if a credit memorandum is attached.

### Affixing Stamps:

Stamps must be affixed within 48 hours, exclusive of Sundays and legal holidays (IA Admin. Code 453A.10).

### Due Date:

This report is due on or before the 10th day of the month following the month for which the report is made.

### Penalty:

Civil penalty starts at \$200.00 for late filed, incomplete, or false reports.

Penalty for failure to timely pay the tax due or penalty for audit deficiency: A penalty of 5% will be added to the tax due if at least 90% of the correct amount of tax is not paid by the due date. The penalty can only be waived under limited circumstances.

Where the failure to file penalty and one of the other penalties are applicable, the failure to file penalty will take precedence.